

CLAIMS:

1. A method of generating an estimate for non-product related (NPR) expenditures, comprising transforming finance and accounting (F&A) data into NPR expenditures and deriving the estimate from the transformed data.
- 5 2. The method of claim 1, comprising linking the F&A data using respective general ledger accounts to respective NPR expenditures.
3. The method of claim 2, comprising using a Universal Standard Products and Services Classification (UNSPSC) to link a particular general ledger account to a particular
10 NPR expenditure.
4. The method of claim 1, in which the F&A data comprises forecasted F&A data and the estimate comprises a forecast of the NPR expenditures.
- 15 5. The method of claim 4, in which the forecasted F&A data comprises a rolling forecast and accordingly the forecast of the NPR expenditures represents a rolling forecast.
6. The method of claim 1, comprising deducting at least one of: government subsidies, taxes, insurance payments, warranty-related costs, license payments, license
20 income and contract research costs from the F&A data before transforming the F&A data.
7. A computer program product arranged to cause a processor to execute the method of claim 1.
- 25 8. The computer program product of claim 7, comprising a spreadsheet application.

9. A computer system for generating an estimate for non-product related (NPR) expenditures, comprising means for obtaining finance and accounting (F&A) data, and means for transforming the F&A data into NPR expenditures to derive the estimate.